

**INVENTORY
RECORD**

SYNOPSIS OF INVENTORY LAW

Chap. 177, 39th G. A.

Section 1 provides that all public officers are required to make an inventory of real and personal property under their care or control and keep same on file in their offices as well as file same in the office of the County Auditor, etc., under penalty of dismissal from office for failure to file.

Section 2 provides that * * * officers of counties, cities, cities acting under special charter, towns, townships, school corporations, and public libraries, shall on or before the first day of December, 1921, file an inventory, verified by oath, of all the property, both real and personal, belonging to said counties, cities, towns, etc., or under their care and custody, respectively, except that stationery, office supplies, fuel, food, perishable property, personal property temporary in character may be listed in bulk by estimate. Inventories of real estate owned or under care and custody of counties, cities, etc., shall give a correct legal description, and an adequate description of all buildings and other improvements thereon. Such inventories as to personal property shall be itemized minutely, and the value of same shall be set out. On or before December first of each succeeding year like inventories shall be filed as above required. In case additional property, either real or personal, shall come into the possession of or under the control of counties, cities, etc., respectively, supplemental inventories shall be filed on the first day of January, April, July and October, following the acquisition thereof.

Section 3 provides that should any property, inventoried as provided for, be sold, destroyed or used for other purposes, a statement shall be made showing an itemized list of such property with a statement as to the value thereof, and the disposition thereof. Such statement shall be filed on the first day of January, April, July and October following the disposition thereof.

Section 4 provides that property once inventoried shall stand charged against the public officers accountable therefor unless destroyed or expended for public purposes.

Section 5 provides that all inventories shall remain on file in the offices where they are prepared, for public use and inspection, and the duplicate copies of inventories of counties, cities, etc. shall be filed in the office of the County Auditor of the county wherein such cities, towns, etc. are situated.

Section 6 makes it the duty of the County Auditor to see that the inventories and statements are filed in his office.

Section 7 provides that the Auditor of State shall formulate and prescribe suitable forms for use in this connection and these forms shall be adopted and used by officers mentioned in this act.

Section 9 provides for the removal, dismissal or discharge of any public officer who fails or neglects to file said inventories.

INSTRUCTIONS TO INVENTORY OFFICERS

Every officer of a county, city, town, township, school corporation and public library shall on or before December first of each year file an inventory with the County Auditor of all property, both real and personal, under his charge, care, custody, control or management, and supplemental inventory, January, April, July and October if additions to or disposals of have been made since the annual inventory of December first.

REAL ESTATE—It has been deemed advisable to have the Board of Supervisors, in its entirety or by a committee from its membership, make an inventory of the Real Estate of the county, with the County Auditor as an assistant.

The council or a committee therefrom are to take an inventory of the Real Estate of the city or town with the City Clerk as an assistant.

PERSONAL PROPERTY—Each officer affected by this act shall take inventory of the personal property in his or her office.

OTHER PERSONAL PROPERTY—Such property as that owned by the county on the county farm, for illustration, shall be inventoried by the Board of Supervisors with the assistance of the Steward of the county home. In a like manner shall inventories be made of the fire departments, water works, electric light plants and gas plants, by the council or by the superintendents and furnished to the council, and of the city library by the librarian.

Team work and custodianship responsibility by the Board of Supervisors, County Auditor, Council and City Clerk is expected and depended upon.

TOWNSHIP—Responsibility is vested in the Chairman of the Board of Trustees and the Clerk and inventories of both real and personal property must be made by these officers.

SCHOOLS—The Chairman of the School Board together with the Secretary is responsible for the school inventories of both real and personal property.

GENERAL INSTRUCTIONS

Upon receipt of supplies from the County Auditor, examine carefully and see that each blank is understood and properly filled out. Affidavit is printed on the back of each inventory sheet. It will only be necessary to sign and verify by oath the last sheet. For instance, if it takes three sheets, use only the third sheet for signature and acknowledgment.

REAL ESTATE BLANK AND HOW USED—Take out two of the form on white sheet, caption "Real Estate," place carbon between and place in typewriter. Copy from pencil memorandum giving correct legal description of the real estate under your care, custody, control or management. If it takes more than one sheet, carry amount forward and add balance on last sheet, affix signature and have your assistant or other officers do likewise. When properly acknowledged send duplicates to County Auditor and retain original in your office, the same to become the property of the office, and to be turned over to your successor.

Perpetual inventories can be kept without much trouble or labor by copying invoices on Supplemental Inventory blank (yellow sheet) on receipt thereof, and the total under date of invoice carried to Annual Inventory sheet. Your last inventory balance together with the items on Supplemental Sheets for the year will be your record for the next December first (1922) inventory and the totals on the old Annual Inventory (1921), if complete and accurate, will prove balance.

Disposal Statement (pink sheet) can be handled in the same manner and subtraction made from Annual Inventory (1921). Remember, both Supplemental Inventory and Disposal Statement are required and must be filed on the first day of January, April, July and October, providing there are additions or subtractions.

HOW TO LIST—Where there is a different value, list separately. For illustration:—two typewriters, one old and one new, list by name and serial number and give first cost and present value; six chairs, all the same kind, value can be listed in lot as (6). Do not do this if value is different.

On county farms and county homes where there is stock such as horses, cattle, swine, list under stock and classify as 6 two year old steers, etc. Household goods would be another division and machinery still another.

Des Moines, Iowa,
August 15, 1921.

G. C. HAYNES,
Auditor of State.

Dec 1 - 1921

School No 6

- 1 1/2 A. Ground	375 ⁰⁰
✓ 62 rds fence	60 ⁰⁰
✓ 1 School house	1500-
✓ 1 Coal "	150-
✓ 2 Out "	40-
✓ 1 Pump	55-
✓ 18 Desks Double	
✓ 2 Recitation benches 8 ft	
✓ 1 Furnace	
✓ 1 Teachers Desk	
✓ 1 Work Bench	8 ⁰⁰
✓ 1 Library Case	3 ⁰⁰
✓ 1 Oil Stove	
✓ 7 Pictures	
✓ 5 Maps	
✓ 4 Atlas	
✓ 45 Books School Library	
✓ 1 set Appletons Cyclopedic 8 books	
Make	

3 Chairs

75-
8-
8-
300
350
6-
5-
10-
10-
15-

Tools

1 Map Case 1 Small bell

1 Dictionary 8 Best copies

School No 7

✓ 1 A. Ground	300-
✓ 1 School House	1300-
✓ 1 Coal House	125-
✓ 52 rds fence	52-
✓ 2 Out house	30-
✓ 1 Pump	10-
✓ 25 Single desks	
✓ 1 Recitation bench 10 ft	
✓ 1 Teachers Desk	
✓ 1 Piano	
✓ 1 Work bench	
✓ 1 Furnace	
✓ 10 Pictures	
✓ 1 set Cyclopedic Appletons	
✓ 50 Books School Library	
✓ 1 Oil Stove tinware	
✓ 1 Cupboard	

300-
1300-
125-
52-
30-
10-
10-
200-
15-
75-
4-
5-
15-
10-
6-

✓ 1 Oil Stove
✓ 1 Map Case

4 Teachers Tools

20 Desks
Copies
1 Small bell

Dist No 3

✓ 1 A. School Ground	250 -
✓ 1 School House	1400 -
✓ 1 Coal House	250 -
✓ 2 Off	50 -
✓ 20 rds fence	15 -
✓ 1 Pump	750
✓ 26 Single Seats Fair	
✓ 2 Recitation Seats 10 ft Fine	
✓ 1 Piano	150 -
✓ 1 Furnace	
✓ 1 Clock	750
✓ 6 Pictures	5 -
✓ 1 Desk	400
✓ 2 Chairs	250
✓ 1 Wall Chart	800
✓ 1 Globe	250
✓ 3 Lamps	650
Make	700
✓ 1 Work bench	800
✓ 1 set Encyclopedia 6 Books Apples	
✓ 45 Books School Library	35 -
✓ 1 Oil Stone Great Oil	
✓ 1 Flag	50
✓ 1 Complete set of Tools	10 -
✓ 1 Library Case	10 -
60 Dict copies	
✓ Dictionary fair	300

Dec 1st 1921

Dir No 1

✓ 1 A School ground	250 -
✓ 1 School house	800 -
✓ 1 Coal house	100 -
✓ 2 O/H	40 -
✓ 50 rds of fence	40 -
✓ 1 pump	3 -
✓ 1 Flag pole	400 -
✓ 1 set Cyclopdia (Appletons) 6 B	
✓ 37 Volumes School Library	1750 -
✓ 28 23 Single seats	
✓ 1 Furnace	
✓ 1 Wall chart	
✓ 1 Book case (good)	
✓ 1 Picture	50 -
✓ 1 Work bench	800 -
✓ 1 Flag	1 -

No 2 Lincoln Twp

✓ 1 School ground	300 -
✓ 52 rds fence	175 -
✓ 1 Coal house	125 -
✓ 2 O/H	40 -
✓ 1 Pump	5 -
✓ 27 Single desk	800 -
✓ 1 Work bench	
✓ 1 Rectification bench 10 ft	
✓ Oil stove and utensils	600 -
✓ 1 Flag	300 -
✓ 1 Case of maps	10 -
✓ 1 Clock none	10 -
✓ 1 Furnace	
✓ 125 Books in School Library	60 -
✓ 1 Piano	150 -
✓ 5 Pictures none	5 -
✓ 3 Pamphs none	150 -
✓ 1 Dictionary	800 -
✓ 1 atlas	300 -
✓ Oil stove	

No 1

Best fair etc.
Water fair
Brooms-
Furnace
School books
5 Toy Coal
1 stove

1 shovel
1 Library case
6 Toy Coal

Dec 1st 1921

School house Dist No 8

✓ 1 A. School Ground	300 -	
✓ 1 " House	1300 -	
✓ 36 rds fence	24 -	
✓ 12 Double desks poor		
✓ 1 Coal house	100 -	
✓ 2 Off	40 -	
✓ 1 Furnace	75 -	
✓ 1 Teachers Desk	5 -	
✓ 1 Recitation bench	4 -	
✓ 1 Oil Stone Utensils	6 -	
✓ 1 Book Case	8 -	
✓ 1 Picture	25 -	
✓ 1 Chair	150	
✓ 1 Set Cyclopedias Affeltous 6	12 -	
✓ 36 Books School Library	18 -	
✓ 3 Pictures <u>None</u>	1 -	
✓ 1 Case of Maps	750	
✓ 1 Mule	10 -	
✓ 1 Flag	7 -	

Dist No 4

✓ 1 A. School ground	300 -	
✓ 1 School house	1500 -	
✓ 1 Coal house	125 -	
✓ 2 Off	35 -	
✓ 1 Pump	6 -	
✓ 50 rds fence	60 -	
✓ 36 Single desk (good) 12		
✓ 1 Recitation bench 10 ft		
✓ 1 workbench	800	
✓ 1 Furnace	75 -	
✓ 1 Clock	10 -	
✓ 4 Lamps	5 -	
✓ 1 Teachers desk	750	
✓ 1 Chairs	4 -	
✓ 1 Library Case	15 -	
✓ 1 Organ	15 -	
✓ 1 Wall Maps	4 -	
✓ 1 Pictures 8 -	15 -	

13 Desk
1 8 ft Recitation bench
1 Chair
2 1/2 In coal

29 Books
24 Desk books
1 Clock

1500

✓ 1 Set Cyclopedias Affeltous
X 45 School Library
✓ 1 Oil Stone and Utensils
18 Desk Books

No 5			
✓ 14.	School grounds	300 -	
✓ 32	ads fence	60 -	
✓ 1	Coal house	50 -	
✓ 1	OK	60 -	
✓ 1	Flag	4.00	
✓ 1	work bench	8.00	
✓	Tools No Tools		
✓ 1	Furnace	75.00	
✓ 1	Library Case good		
✓ 21	Sanitary desk Fair		
✓ 1	Teachers desk good		
✓ 1	Book Case good		
✓ 1	Organ	40 -	10 -
✓ 1	Oil Stove good		
✓ 50	Books in School Library	30 -	
✓ 1	Picture	1.00	
✓ 1	Wall case of Charts		
✓ 2	Recitation Benches Poor	5.00	
✓ 2	Chairs	2.50	
✓ 1	Pump	1.5 -	
25	Books in School Library		

NOTE: Make all inventories in duplicate. Duplicate copy for County Auditor. Original to be filed in your office.

ANNUAL INVENTORY—PERSONAL PROPERTY

Secretary of School Dist Taylorburg
(Official Title) (Name of County, City or Town, School District, Township or Public Library)

For Year Ending Nov 30 1922

As required by Chap. 177, 39th G. A. To be filed not later than December first of each year with County Auditor.

Iowa Official Form No. 621-H (Approved August, 1921) FIDLER & CHAMBERS CO., DAVENPORT, IOWA

Number	DESCRIPTION (Where two or more items of like character, list each separately)	First Cost	Present Value
8	School Furnaces	975 ⁰⁰	675 ⁰⁰
130	Single Seats		390 ⁰⁰
39	Double Seats		215 ⁰⁰
8	Recitation Benches		80 ⁰⁰
8	Teachers Desks		75 ⁰⁰
15	Chairs		45 ⁰⁰
8	Work Benches		64 ⁰⁰
7	Set Manual Training Tools		90 ⁰⁰
8	Oil Stoves		40 ⁰⁰
	Cooking Utensils		20 ⁰⁰
8	Book Cases		70 ⁰⁰
290	Copies Desk Book & Reference books		200 ⁰⁰
8	Set Appeltone Cyclopedias (6 volumes 6 set)		75 ⁰⁰
8	Cases of wall charts		80 ⁰⁰
5	Atlases of Scott Co		10 ⁰⁰
6	Maps		10 ⁰⁰
4	Pianos		500 ⁰⁰
2	Organs		25 ⁰⁰
42	Pictures		27.50
10	Lamps		25 ⁰⁰
2	Cup boards		10 ⁰⁰
6	Flags		15 ⁰⁰
3	Clocks		25 ⁰⁰
3	Globes		5 ⁰⁰
20	Ton Coal		200 ⁰⁰
345	Books Traveling Library		200 ⁰⁰
	Miscellaneous		50 ⁰⁰

Amount Carried Forward or Total

Be sure to fill out affidavit on reverse side of last sheet of inventory.

381 1.00

NOTE: Make all inventories in duplicate. Duplicate copy for County Auditor. Original to be filed in your office.

ANNUAL INVENTORY—REAL ESTATE

Secretary
(Official Title)

of School Dist. Twp. of Lincoln
(Name of County, City or Town, School District, Township or Public Library)

For Year Ending Nov 30 1922

As required by Chap. 177, 39th G. A. To be filed not later than December first of each year with County Auditor.

Iowa Official Form No. 621-E (Approved August, 1921) FIDLER & CHAMBERS CO., DAVENPORT, IOWA

Part of Section or Name of Town or Addition	Sec. or Lot	Twp. or Blk.	Range	Acres	100	DESCRIPTION of Buildings and Improvements	Lands Lots Actual Value	Buildings Actual Value	Total Actual Value
Sec. 34		79	4	1			\$250 ⁰⁰		
						1 School house		\$900	
						1 Coal house		100	
						2 Out houses		50	
						50 rds of fence		40	
						1 Pump		5	
						1 Flag pole		4	
							\$250 ⁰⁰	\$1099	\$1349 ⁰⁰
Sec 28		79	4	1			\$300 ⁰⁰		
						1 School house		\$3400	
						2 Out houses		40	
						52 rds fence		75	
						1 Pump		5	
						1 Flag Staff		10	
							\$300 ⁰⁰	\$3530	\$3830 ⁰⁰
Sec 31		79	4	1			\$250 ⁰⁰		
						1 School house	\$1500 ⁰⁰	\$1500	
						1 Coal house		75	
						2 Out houses		50	
						20 rds fence		10	
						1 Pump		8	
							\$250 ⁰⁰	\$1643	\$1893
Sec 16		79	4	1			\$300 ⁰⁰		
						1 School house		\$1500	
						1 Coal house		30	
						2 Out houses		30	
						1 Pump		5	
						50 rds of fence		100	
						1 Flag Staff		10	
							\$300 ⁰⁰	\$1675	\$1975 ⁰⁰

Amount Carried Forward or Total

9047⁰⁰

Be sure to fill out affidavit on reverse side of last sheet of inventory.

NOTE: Make all inventories in duplicate. Duplicate copy for County Auditor. Original to be filed in your office.

ANNUAL INVENTORY—REAL ESTATE

Secretary

of

School Dist Twp of Lincoln

(Official Title)

(Name of County, City or Town, School District, Township or Public Library)

For Year Ending Nov 30

1922

As required by Chap. 177, 39th G. A. To be filed not later than December first of each year with County Auditor.

Iowa Official Form No. 621-E (Approved August, 1921)

P94236 Form 88M

Part of Section or Name of Town or Addition	Sec. or Lot	Twp. or Blk.	Range	Acres	100	DESCRIPTION of Buildings and Improvements	Lands Lots Actual Value	Buildings Actual Value	Total Actual Value
Sect. 22	79	4	1			Forward			\$9047 ⁰⁰
						1 School house	\$300 ⁰⁰	\$1500 ⁰⁰	
						1 Coal house		40	
						2 Out houses		75	
						52 rds Fence		60	
						1 Flag Staff		5	
						1 Pump		10	
Section 11	79	4	1	50			\$300 ⁰⁰	\$1690 ⁰⁰	\$1990 ⁰⁰
							\$350		
						1 School house		1750	
						1 Coal house		150	
						2 Out houses		50	
						1 Pump		5	
						1 Flag Staff		5	
						62 rds fence		60	
Section 6	79	4	1				\$350	\$2020 ⁰⁰	\$2370 ⁰⁰
							\$300		
						1 School house		\$1500	
						1 Coal house		100	
						2 Out houses		50	
						52 rds. fence		50	
						1 Pump		10	
Section 18	79	4	1				\$300	\$1710 ⁰⁰	\$2010 ⁰⁰
							\$300		
						1 School house		\$1500	
						1 Coal house		75	
						2 Out houses		40	
						1 Flag Staff		15	
						1 Pump		10	
						36 rds of fence		30	
							\$300	\$1670 ⁰⁰	\$1970 ⁰⁰

Amount Carried Forward or Total

Be sure to fill out affidavit on reverse side of last sheet of inventory.

17387⁰⁰

NOTE: Make all inventories in duplicate. Duplicate copy for County Auditor. Original to be filed in your office.

ANNUAL INVENTORY—PERSONAL PROPERTY

(Official Title) of School Dist. Twp of Lincoln
(Name of County, City or Town, School District, Township or Public Library)
For Year Ending Nov 30th 1921

As required by Chap. 177, 39th G. A. To be filed not later than December first of each year with County Auditor.

Iowa Official Form No. 821-H (Approved August, 1921)

P94235 Form 88P

Number	DESCRIPTION (Where two or more items of like character, list each separately)	First Cost	Present Value
8	School Furnaces	\$900.00	\$600.00
128	Single Seats		385.00
54	Double Seats		215.-
8	Recitation Benches		70.-
8	Teachers Desks		47.50
16	Chairs		23.50
8	Work benches		64.00
8	Set Manual training tools		100.-
7	Oil Stoves and Tinware		50.-
8	Book Cases		75.-
468	Copies, Desk books and Reference books		225.-
8	Set Appeltans Cyclopedias (6 books to a set)		75.-
8	Cases of Wall Charts		80.-
5	Atlases of Scott Co.		10.-
6	Maps		10.-
4	Pianos		525.-
2	Organ's		65.-
42	Pictures		27.50
12	Lamps		20.-
2	Cupboards		10.-
6	Flags		20.-
3	Clocks		27.50
385	Volumes Traveling Library		175.-
3	Globes		5.-
	Miscellaneous		50.-

Amount Carried Forward or Total

Be sure to fill out affidavit on reverse side of last sheet of inventory.

\$2955.00

NOTE: Make all inventories in duplicate. Duplicate copy for County Auditor. Original to be filed in your office.

ANNUAL INVENTORY—REAL ESTATE

Secretary of School Dist. of Lincoln
(Official Title) (Name of County, City or Town, School District, Township or Public Library)
For Year Ending Nov 30 1921

As required by Chap. 177, 39th G. A. To be filed not later than December first of each year with County Auditor.

Iowa Official Form No. 621-E (Approved August, 1921)

P94236 Form 88M

Part of Section or Name of Town or Addition	Sec. or Lot	Twp. or Blk.	Range	Acre	100	DESCRIPTION of Buildings and Improvements	Lands Lots Actual Value	Buildings Actual Value	Total Actual Value
Sec. 34 Part	79	4	1	-		1 School house 1 Coal house 2 Out houses 1 Pump 50 rds of fence 1 Flag pole			
Sec 28 Part of	79	4	1	-		1 School house 1 Coal house 2 Out houses 52 rds of fence 1 Pump 1 Flag pole	\$250 ⁰⁰	\$987 ⁰⁰	\$1237 ⁰⁰
Part of Sec. 31	79	4	1	-		1 School house 1 Coal house 2 Out houses 20 rds fence 1 Pump 1 Flag pole	\$250 ⁰⁰	\$1650 ⁰⁰	\$1950 ⁰⁰
Part of Sec. 16	79	4	1	-		1 School house 1 Coal house 2 Out houses 50 rds of fence 1 Pump 1 Flag pole	\$300 ⁰⁰	\$1670 ⁰⁰	\$1970 ⁰⁰
Part of Sec. 22	79	4	1	-		1 School house 1 Coal house 1 Out house 52 rds of fence 1 Pump 1 Flag pole	\$300 ⁰⁰	\$1400 ⁰⁰	\$1700 ⁰⁰
Amount Carried Forward or Total									\$8722 ⁰⁰

Be sure to fill out affidavit on reverse side of last sheet of inventory.

PERSONAL

NOTE: Make all inventories in duplicate. Duplicate copy for County Auditor. Original to be filed in your office.

ANNUAL INVENTORY—REAL ESTATE

Secretary
(Official Title)

Of

School Dist Twp of Lincoln
(Name of County, City or Town, School District, Township or Public Library)

For Year Ending *Nov. 30* 1921

As required by Chap. 177, 39th G. A. To be filed not later than December first of each year with County Auditor.

Iowa Official Form No. 621-E (Approved August, 1921)

P94236 Form 88M

Part of Section or Name of Town or Addition	Sec. or Lot	Twp. or Blk.	Range	Acres	100	DESCRIPTION of Buildings and Improvements	Lands Lots Actual Value	Buildings Actual Value	Total Actual Value
						<i>Brought Forward</i>			<i>8722⁰⁰</i>
<i>Part of Sec 11</i>			<i>79</i>	<i>4</i>	<i>1 50</i>	<i>1 School house</i>			
						<i>1 Coal house</i>			
						<i>2 Out houses</i>			
						<i>62 rds of fence</i>			
						<i>1 Pump</i>			
						<i>1 Flag pole</i>	<i>375⁰⁰</i>	<i>1770⁰⁰</i>	<i>2125⁰⁰</i>
<i>Part of Sec. 6</i>			<i>79</i>	<i>4</i>	<i>1 -</i>	<i>1 School house</i>			
						<i>1 Coal house</i>			
						<i>2 Out houses</i>			
						<i>53 rds of fence</i>			
						<i>1 Pump</i>			
						<i>1 Flag pole</i>	<i>300⁰⁰</i>	<i>1525⁰⁰</i>	<i>1825⁰⁰</i>
<i>Part of Sec 18</i>			<i>79</i>	<i>4</i>	<i>1 -</i>	<i>1 School house</i>			
						<i>1 Coal house</i>			
						<i>2 Out houses</i>			
						<i>36 rds of fence</i>			
						<i>1 Flag pole</i>			
						<i>1 Pump</i>	<i>300⁰⁰</i>	<i>1375⁰⁰</i>	<i>1675⁰⁰</i>
						Amount Carried Forward or Total			<i>14347⁰⁰</i>